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**CATHY A. CATTERSON, CLERK
U.S. COURT OF APPEALS**

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

JANICE FILION; WILLIAM FILION,

Plaintiffs - Appellants,

v.

CHURCHILL COUNTY,

Defendant - Appellee.

No. 05-15094

D.C. No. CV-04-00145-ECR

MEMORANDUM^{*}

Appeal from the United States District Court
for the District of Nevada
Edward C. Reed, District Judge, Presiding

Submitted January 9, 2006^{**}

Before: HUG, O'SCANNLAIN, and SILVERMAN, Circuit Judges.

Janice Filion and William Filion appeal pro se from the district court's judgment dismissing their action alleging that Churchill County unlawfully taxed the real property upon which their religious non-profit organization is going to be situated. We have jurisdiction pursuant to 28 U.S.C. § 1291. We review de novo

^{*} This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by 9th Cir. R. 36-3.

^{**} The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

the district court's dismissal for lack of subject matter jurisdiction, *Jerron West, Inc. v. Cal. State Bd. of Equalization*, 129 F.3d 1334, 1337 (9th Cir. 1997), and we affirm.

The district court properly held that it lacked jurisdiction over plaintiffs' action challenging the authority of Churchill County to tax their property. *See* 28 U.S.C. § 1341 ("The district courts shall not enjoin, suspend or restrain the assessment, levy or collection of any tax under State law where a plain, speedy and efficient remedy may be had in the courts of such State."); *Patel v. City of San Bernardino*, 310 F.3d 1138, 1140 (9th Cir. 2002) (prohibiting declaratory and injunctive relief in federal court and proscribing claims for damages where taxpayer has adequate state court remedy).

Plaintiffs' remaining contentions lack merit.

AFFIRMED.